THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.1431 OF 2006

Date: 17-04-2006

Between:

M/s Yennela Shaan Engineering Company …Petitioner

And

Commercial Tax Officer …Respondent

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THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.1431 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

Counter has been filed. During hearing, it came to light that in garnishee notice dated 26-12-2005, with respect to serial Nos.1 to 4, there can be no grievance by the petitioner for issuance of the notice as even the Tribunal has rejected his claim. As far as serial No.5 of the notice is concerned, it is stated by learned Special Standing Counsel for Commercial Taxes that the demand was withdrawn. With respect to serial Nos.6 to 8, it is submitted by learned counsel for the petitioner that when the garnishee notice was issued, his stay application along with appeal was pending, and in view of the earlier judgments of this Court, during pendency of the stay application, the demand could have not been raised. However, it is also conceded by him that as on today, the stay application has been rejected. The stay application has been rejected on 28-02-2006.

Since there is no reason for this Court to quash the demand with respect to serial Nos.1 to 4 and 6 to 8 of the garnishee notice as on today and the demand with respect to serial No.5 has already been withdrawn by the respondent, therefore, the notice cannot be quashed. However, in the facts and circumstances of the case, as the matter was pending in this Court and some stay application was rejected during pendency of this writ petition and one of the claims has also been deleted by the respondent, the respondent may issue a fresh garnishee notice.

The writ petition is accordingly dismissed. No order as to costs.

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(Bilal Nazki, J)

Dated 17th April, 2006

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(G.Chandraiah, J)

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